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Counsel for Sequa Corporation

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X		
In re	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
-----X		

Withdrawal of the Claim of Sequa Corporation - # 15940

Sequa Corporation hereby withdraws its proof of claim # 15940, filed September 18, 2009.

Dated: May 24, 2012

By counsel,

/s/ Athanasios Basdekis
Athanasios Basdekis, Esq.
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08-13555 (JMP)
(Jointly Administered)

Certificate of Service

The undersigned hereby certifies that on May 24, 2012 true and correct copies of
Withdrawal of the Claim of Sequa Corporation # 15940, filed on such date via the Court's ECF
system, were served upon:

Tracy Hope Davis, Esq.
Elisabeth Gasparini, Esq.
Andrea B. Schwartz, Esq.
Office of the U.S. Trustee for Region 2
United States Bankruptcy Court
Southern District of New York
33 Whitehall Street, 21st Floor
New York, NY 10004

via Federal Express overnight mail;

and

Jacqueline Marcus, Esq., of Weil, Gotshal & Manges LLP

and

Dennis F. Dunne, Esq.,
Dennis O'Donnell, Esq.,
Evan Fleck, Esq., of Milbank, Tweed, Hadley & McCloy LLP,

via email of the ECF Notice of Public Filing.

I declare under penalty of perjury that the foregoing is true to the best of my
knowledge.

Dated: May 24, 2012

By counsel,

/s/ Athanasios Basdekis
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